

**REVENUE DEPARTMENT[701]**

**Notice of Intended Action**

**Proposing rule making related to deadline for notifications to property owners and providing an opportunity for public comment**

The Department of Revenue hereby proposes to amend Chapter 80, “Property Tax Credits and Exemptions,” Iowa Administrative Code.

*Legal Authority for Rule Making*

This rule making is proposed under the authority provided in Iowa Code section 421.14.

*State or Federal Law Implemented*

This rule making implements, in whole or in part, Iowa Code chapter 427C and sections 441.22 and 441.28.

*Purpose and Summary*

The purpose of this rule making is to adjust the deadline, from April 15 to April 1, for assessors to notify property owners, in compliance with Iowa Code section 441.28.

*Fiscal Impact*

This rule making has no fiscal impact to the State of Iowa.

*Jobs Impact*

After analysis and review of this rule making, no impact on jobs has been found.

*Waivers*

Any person who believes that the application of the discretionary provisions of this rule making would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any, pursuant to rule 701—7.28(17A).

*Public Comment*

Any interested person may submit written or oral comments concerning this proposed rule making. Written or oral comments in response to this rule making must be received by the Department no later than 4:30 p.m. on March 20, 2018. Comments should be directed to:

Tim Reilly  
Department of Revenue  
Hoover State Office Building  
1305 East Walnut Street  
Des Moines, Iowa 50306  
Email: [tim.reilly@iowa.gov](mailto:tim.reilly@iowa.gov)  
Phone: 515.725.2294

Persons who want to convey their views orally should contact Legal Services, Department of Revenue, at 515.725.2294 or at the Department of Revenue offices on the fourth floor of the Hoover State Office Building.

### *Public Hearing*

No public hearing is scheduled at this time. As provided in Iowa Code section 17A.4(1)“b,” an oral presentation regarding this rule making may be demanded by 25 interested persons, a governmental subdivision, the Administrative Rules Review Committee, an agency, or an association having 25 or more members.

### *Review by Administrative Rules Review Committee*

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rule making by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rule making at its regular monthly meeting or at a special meeting. The Committee’s meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

The following rule-making action is proposed:

Amend subrule 80.9(3) as follows:

**80.9(3) *Notification to property owner.*** If the property is to be inspected by the county conservation board, the board shall make every effort to submit its recommendation to the assessor in sufficient time for the assessor to notify the claimant by April ~~15~~ 1. The assessor shall notify the claimant by April ~~15~~ 1 of the disposition of the application for exemption. If because of the date on which an application is filed a determination of eligibility for the exemption cannot be made in sufficient time for notification to be made by April ~~15~~ 1, the assessor shall assess the property and notify the property owner of the inability to act on the application. The notification shall contain the actual value and classification of the property and a statement of the claimant’s right of appeal to the local board of review.